

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

United States of America,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 12-1132
)	
Rebecca A. Brandt,)	
)	
Defendant.)	

Complaint

Plaintiff, the United States of America, by its attorneys, for its complaint against Defendant Rebecca A. Brandt, states as follows:

1. This is a civil action brought by the United States of America against Brandt under 26 U.S.C. §§ 7401 and 7402 to reduce to judgment the assessments made against her for unpaid federal taxes and statutory additions to tax.
2. Under 26 U.S.C. ¶ 7401, this suit has been authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and is commenced at the direction of a delegate of the Attorney General of the United States.
3. The Court has jurisdiction over this case under 28 U.S.C. §§1340 and 1345 and 26 U.S.C. §7402(a).
4. Venue is proper in the Southern District of Ohio under 28 U.S.C. §§1391(b) and 1396.
5. Brandt resides within this judicial district.

6. A delegate of the Secretary of the Treasury properly and timely made assessments against Brandt for federal income taxes and statutory additions to tax for 2001 and 2002, for which the amount owed, as of November 30, 2012, including penalties and interest, is \$113,779.68 for 2001 and \$230,729.19 for 2002.

7. As a result of her failure to fully pay the assessments described in paragraph 6 above, Brandt is indebted to the United States for the outstanding balance of the federal tax assessments made against her for the 2001 and 2002 taxable years in the amount of \$344,508.87, plus accrued but unassessed statutory interest and penalties.

WHEREFORE, the United States respectfully requests the following relief:

A. That the Court enter judgment in favor of the United States and against Brandt for the unpaid balance of the federal income taxes and statutory additions to tax set forth in paragraph 6 above, in the amount of \$344,508.87, together with additional interest and penalties accruing after November 30, 2012, as provided by law; and

B. That the Court grant the United States its costs in this action, and for such other relief as is just and appropriate.

Dated: December 7, 2012

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s/Michael R. Pahl
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